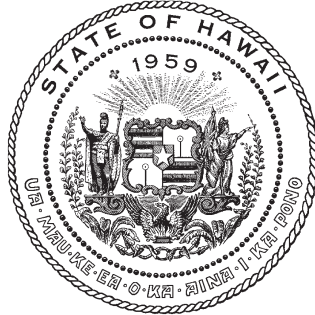


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form G-75 (Rev. 2017)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

Hawaii Software Vendor Website

Address:
tax.hawaii.gov/vendor/

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

Form G-75 (Rev. 2017)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form G-75. Form G-75 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-75 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Form G-75 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- Some variable data fields must utilize 12 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. Variable Data Delimiters

- Period Ending must be printed with a dash (-) delimiter. For example:
MM-YY
(2 digits for month, followed by a dash (-), followed by 2 digits for the period ending).

- Tax Year Ending must be printed with dash (-) delimiters. For example:

MM-DD-YY

(2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending).

- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:
GE-123-456-7890-01
(GE, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE." GE must be included in the variable data field.

5. Dollar Amounts 999999999999.99

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Dollar amount fields must utilize 10 pt Courier font.
- Amounts are right justified.
- Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents if the amount is a whole dollar value.

6. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.

- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form G-75 (Rev. 2017) cannot be filed until 2018.

SCANNABLE SPECIFICATIONS

1. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label (see exhibit for exact placement).

Page 1: the bottom of the Hawaii Vendor I.D. Number is 1.1875 inches from the top edge of the form and the beginning of 2-digit Hawaii Vendor I.D. Number is 3 inches from the right edge of the form.

- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

2. Anchor

- Anchors are required on the form. The scanning equipment looks for "L" anchors printed on the form. Exact placement of the anchors are required.
- The vertical and horizontal edges of the "L" anchors must be the same length of 0.3125 inch long and 0.0278 inches thick.
- There are **two** anchors on the form.

1. The top right "L" anchor's horizontal edge rests at 0.5 inches from the top edge of the form and the vertical edge rests at 0.5 inch from the right edge of the form.



2. The bottom left "L" anchor's vertical edge rests at 0.5 inch from the left edge of the form and the horizontal edge rests at 0.3125 inch from the bottom edge of the form.



- The tolerance is 1mm or 0.0394 inch.
- No data or other stray marks are allowed to encroach within the white space in a 0.3125 inch square of the anchor.



3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.

- Placement of the QR code is as follows (see exhibit for exact placement):

Page 1: 0.5 inch from the top edge of the form and 1 inch from the right edge of the form.

- Height of the QR code is 0.5 inch.
- Length of the QR is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is G75_T 2017A 01:



The QR code includes the form number (G75), an underscore, type of form (T), space, 4-digit form year (2017), 1-letter revision indicator, space and 2-digit page number (01). There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom of page 1 at 1 inch from the left edge of the form and bottom of the human readable text is 0.3125 inch from the bottom edge of the form utilizing 6 pt Helvetica font.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 0.0625 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously reproduced Form G-75. If you are now reproducing Form G-75, contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Form G-75, please contact the Forms Coordinator.

(Required to be attached to Forms G-45 and G-49 when Part V, "Multi" selected)



ID NO 99

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXX

X Period Ending 99-99

Hawaii Tax I.D. No. GE-999-999-9999-99

X Tax Year Ending 99-99-99

BUSINESS ACTIVITIES		OAHU DISTRICT Column a	MAUI DISTRICT Column b	HAWAII DISTRICT Column c	KAUAI DISTRICT Column d
PART I — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.5% RATE					
1	Wholesaling	999999999999	999999999999	999999999999	999999999999
2	Manufacturing	999999999999	999999999999	999999999999	999999999999
3	Producing	999999999999	999999999999	999999999999	999999999999
4	Wholesale Services	999999999999	999999999999	999999999999	999999999999
5	Imports for Resale	999999999999	999999999999	999999999999	999999999999
6	Business Activities of Disabled Persons	999999999999	999999999999	999999999999	999999999999
7	Total Taxable Income by Districts for 0.5% Activities Tax Rate	999999999999	999999999999	999999999999	999999999999
		X .005	X .005	X .005	X .005
21	TOTAL TAXES BY DISTRICT AT 0.5% RATE	9999999999.99	9999999999.99	9999999999.99	9999999999.99

PART II — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 4% RATE					
8	Retailing	999999999999	999999999999	999999999999	999999999999
9	Services Including Professional	999999999999	999999999999	999999999999	999999999999
10	Contracting	999999999999	999999999999	999999999999	999999999999
11	Theater Amusement and Broadcasting	999999999999	999999999999	999999999999	999999999999
12	Commissions	999999999999	999999999999	999999999999	999999999999
13	Transient Accommodations Rentals	999999999999	999999999999	999999999999	999999999999
14	Other Rentals	999999999999	999999999999	999999999999	999999999999
15	Interest and All Others	999999999999	999999999999	999999999999	999999999999
16	Imports for Consumption	999999999999	999999999999	999999999999	999999999999
17	Total Taxable Income by Districts for 4% Activities Tax Rate	999999999999	999999999999	999999999999	999999999999
		X .04	X .04	X .04	X .04
22	TOTAL TAXES BY DISTRICT AT 4% RATE	999999999999.99	999999999999.99	999999999999.99	999999999999.99

PART III — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.15% RATE					
18	Insurance Commissions	999999999999	999999999999	999999999999	999999999999
	Tax Rate	X .0015	X .0015	X .0015	X .0015
23	TOTAL TAXES BY DISTRICT AT 0.15% RATE	999999999999.99	999999999999.99	999999999999.99	999999999999.99

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT					
1	Add above Part I, line 21; Part II, line 22; & Part III, line 23	999999999999.99	999999999999.99	999999999999.99	999999999999.99
2	Enter the amount from Part VI, line 24, Column (c) of the Form G-45 or G-49	999999999999.99			
3	TOTAL ASSIGNMENT OF TAXES BY DISTRICT (Add lines 1 and 2)	999999999999.99	999999999999.99	999999999999.99	999999999999.99

PURPOSE OF THIS FORM

This form is to be used by taxpayers who have income from more than one taxation district. This form will assist the taxpayer in determining the amount of taxes attributable to each taxation district and the amount of taxable income subject to the City and County of Honolulu's Surcharge tax.

GENERAL INSTRUCTIONS

Section 237-8.6(f), Hawaii Revised Statutes (HRS), requires that every taxpayer assign their general excise, use, and county surcharge taxes to each taxation district from which the income was derived and report this assignment on a schedule required to be attached to the return. Section 237-8.6(g), HRS, in addition to a failure to file penalty, imposes a 10% penalty for the failure to file the schedule or the failure to correctly report the assignment of the general excise tax by taxation district on the schedule.

This form **IS** required to be attached to and submitted with Forms G-45 and G-49 for taxpayers with business activities in more than one taxation district. Use a separate form for each of your general excise tax returns.

SPECIAL NOTE FOR ELF USERS who are filing electronically through the State's Internet portal at: tax.hawaii.gov/eservices/. If you have income from more than one district, complete this form, and report the total taxable income by districts online in Part V of Forms G-45 and G-49, as applicable. Although this form is not required to be submitted when filing general excise/use tax returns electronically, this form should be retained for your records.

ABOUT THIS FORM

Form G-75 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1	2	3	4	5	6	7	8	9	0	X
---	---	---	---	---	---	---	---	---	---	---

4. Do NOT print outside the boxes.
5. Fill in ovals completely. Do not ✓ or ✕ the ovals.
6. Do NOT enter cents. All numbers that are required to be rounded to the nearest dollar should **NOT** be printed over the zeros used to designate cents.
7. Do NOT use dollar signs, slashes, dashes or parentheses in the boxes.
8. We recommend that you print a new form from our website (tax.hawaii.gov) each time you need it. The form's QR code is necessary to process the return. Excessive photocopying of a photocopy will degrade the QR code, and the QR code will become unreadable.
9. Please use a color printer and print in color.

SPECIFIC INSTRUCTIONS

At the top of the form, enter the filing period or tax year for the corresponding Form G-45 or G-49 for which this form is to be attached. Also, enter the Name and Hawaii Tax I.D. number.

PARTS I, II, AND III ACTIVITIES

Each taxpayer doing business in more than one taxation district must use this form to determine the taxes assigned to each taxation district. Enter the amount of taxable income derived from each activity in the appropriate taxation district's column. See the instructions below, *Source of Income*, for a general discussion on how the taxable income should be sourced to each district. **The combined total of the column a, b, c and d amounts for each activity should equal the amount entered in Column c for the same activity on the corresponding Form G-45 or G-49.**

Column a – is used for taxable income sourced to the Oahu Taxation District, also known as the City and County of Honolulu or the island of Oahu.

Column b – is used for taxable income sourced to the Maui Taxation District, also known as the County of Maui or the islands of Maui, Lanai and Molokai.

Column c – is used for taxable income sourced to the Hawaii Taxation District, also known as the County of Hawaii or the island of Hawaii.

Column d – is used for taxable income sourced to the Kauai Taxation District, also known as the County of Kauai or the island of Kauai.

Part I, line 7; and Part II, line 17 – Total the amounts for each column.

IMPORTANT NOTE about Part II, Column a, line 17 – This amount should also be included in the amount on the corresponding Form G-45 or G-49, Part IV, line 19, Column a.

Part I, line 21; Part II, line 22; and Part III, line 23 – Multiply the appropriate rates by the corresponding amounts on Part I, line 7; Part II, line 17; or Part III, line 18.

PART V – SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT

Line 1 — Add the amounts from Part I, line 21; Part II, line 22; and Part III, line 23 of each column and enter the amount in the appropriate column in this Part.

Line 2 — Enter the amount from Part VI, line 24, Column (c) of the corresponding Form G-45 or G-49.

Line 3 — Add lines 1 and 2 of this Part for each column. The total amounts on line 3, columns a thru d, should equal the amount entered on Form G-45 or G-49, Part VI, line 25.

SOURCE OF INCOME

The following is a general summary by activity of how income should be assigned to each taxation district.

Sales of Tangible Personal Property

- Where the property is delivered.
 - Examples of tangible personal property: Retail merchandise, machinery, vehicles, office equipment, etc.

Services

- Where the services are intended to be used or consumed; OR
- Reasonable allocation method.

Commissions

- Where services are rendered **except** real estate services, where the real estate is located.

Rental or Lease of Tangible and Intangible Personal Property

- Where the property is used; OR
- Reasonable allocation method.

Rental or Lease of Real Property

- Where the property is located.

Contracting

- Where the job site is located.

Investment Interest

- Where the control of the investment is located **unless** the taxpayer can show that a different location should control; OR
- Reasonable allocation method.

Interest on Deferred Payment Sales

- Where sale is sourced **except** real property, where the real property is located.

Theaters, Amusements

- Where the event takes place.

WHERE TO GET MORE INFORMATION

More information is available on the Department's website at:

tax.hawaii.gov

or you may contact a customer service representative at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: Taxpayer.Services@hawaii.gov

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259

STATE OF HAWAII — DEPARTMENT OF TAXATION
SCHEDULE OF ASSIGNMENT OF GENERAL EXCISE/USE TAXES BY DISTRICTS

(Required to be attached to Forms G-45 and G-49 when Part V, "Multi" selected)



Name:

Period Ending

Hawaii Tax I.D. No.

Tax Year Ending

BUSINESS ACTIVITIES	OAHU DISTRICT Column a	MAUI DISTRICT Column b	HAWAII DISTRICT Column c	KAUAI DISTRICT Column d
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PART I — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.5% RATE

1	Wholesaling					1
2	Manufacturing					2
3	Producing					3
4	Wholesale Services					4
5	Imports for Resale					5
6	Business Activities of Disabled Persons					6
7	Total Taxable Income by Districts for 0.5% Activities					7
	Tax Rate	X .005	X .005	X .005	X .005	
21	TOTAL TAXES BY DISTRICT AT 0.5% RATE					21

PART II — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 4% RATE

8	Retailing					8
9	Services Including Professional					9
10	Contracting					10
11	Theater Amusement and Broadcasting					11
12	Commissions					12
13	Transient Accommodations Rentals					13
14	Other Rentals					14
15	Interest and All Others					15
16	Imports for Consumption					16
17	Total Taxable Income by Districts for 4% Activities					17
	Tax Rate	X .04	X .04	X .04	X .04	
22	TOTAL TAXES BY DISTRICT AT 4% RATE					22

PART III — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.15% RATE

18	Insurance Commissions					18
	Tax Rate	X .0015	X .0015	X .0015	X .0015	
23	TOTAL TAXES BY DISTRICT AT 0.15% RATE					23

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT

1	Add above Part I, line 21; Part II, line 22; & Part III, line 23	1
2	Enter the amount from Part VI, line 24, Column (c) of the Form G-45 or G-49	2
3	TOTAL ASSIGNMENT OF TAXES BY DISTRICT (Add lines 1 and 2)	3

PURPOSE OF THIS FORM

This form is to be used by taxpayers who have income from more than one taxation district. This form will assist the taxpayer in determining the amount of taxes attributable to each taxation district and the amount of taxable income subject to the City and County of Honolulu's Surcharge tax.

GENERAL INSTRUCTIONS

Section 237-8.6(f), Hawaii Revised Statutes (HRS), requires that every taxpayer assign their general excise, use, and county surcharge taxes to each taxation district from which the income was derived and report this assignment on a schedule required to be attached to the return. Section 237-8.6(g), HRS, in addition to a failure to file penalty, imposes a 10% penalty for the failure to file the schedule or the failure to correctly report the assignment of the general excise tax by taxation district on the schedule.

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ABOUT THIS FORM

Form G-75 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1	2	3	4	5	6	7	8	9	0	X
---	---	---	---	---	---	---	---	---	---	---

4. Do NOT print outside the boxes.
5. Fill in ovals completely. Do not ✓ or ✕ the ovals.
6. Do NOT enter cents. All numbers that are required to be rounded to the nearest dollar should **NOT** be printed over the zeros used to designate cents.
7. Do NOT use dollar signs, slashes, dashes or parentheses in the boxes.
8. We recommend that you print a new form from our website (tax.hawaii.gov) each time you need it. The form's QR code is necessary to process the return. Excessive photocopying of a photocopy will degrade the QR code, and the QR code will become unreadable.
9. Please use a color printer and print in color.

SPECIFIC INSTRUCTIONS

At the top of the form, enter the filing period or tax year for the corresponding Form G-45 or G-49 for which this form is to be attached. Also, enter the Name and Hawaii Tax I.D. number.

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Column c – is used for taxable income sourced to the Hawaii Taxation District, also known as the County of Hawaii or the island of Hawaii.

Column d – is used for taxable income sourced to the Kauai Taxation District, also known as the County of Kauai or the island of Kauai.

Part I, line 7; and Part II, line 17 – Total the amounts for each column.

IMPORTANT NOTE about Part II, Column a, line 17 – This amount should also be included in the amount on the corresponding Form G-45 or G-49, Part IV, line 19, Column a.

Part I, line 21; Part II, line 22; and Part III, line 23 – Multiply the appropriate rates by the corresponding amounts on Part I, line 7; Part II, line 17; or Part III, line 18.

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT

Line 1 — Add the amounts from Part I, line 21; Part II, line 22; and Part III, line 23 of each column and enter the amount in the appropriate column in this Part.

Line 2 — Enter the amount from Part VI, line 24, Column (c) of the corresponding Form G-45 or G-49.

Line 3 — Add lines 1 and 2 of this Part for each column. The total amounts on line 3, columns a thru d, should equal the amount entered on Form G-45 or G-49, Part VI, line 25.

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- Where the services are intended to be used or consumed; OR
- Reasonable allocation method.

Commissions

- Where services are rendered **except** real estate services, where the real estate is located.

Rental or Lease of Tangible and Intangible Personal Property

- Where the property is used; OR
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Rental or Lease of Real Property

- Where the property is located.

Contracting

- Where the job site is located.

Investment Interest

- Where the control of the investment is located **unless** the taxpayer can show that a different location should control; OR
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Interest on Deferred Payment Sales

- Where sale is sourced **except** real property, where the real property is located.

Theaters, Amusements

- Where the event takes place.

WHERE TO GET MORE INFORMATION

More information is available on the Department's website at:

tax.hawaii.gov

or you may contact a customer service representative at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: Taxpayer.Services@hawaii.gov

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259